

Michigan Sales and Use Tax Contractor Eligibility Statement

A real property contractor may use this form to obtain a statement from the property owner that materials to be affixed to and made a structural part of certain real property qualify for exemption based on facts within the control of the property owner. The property owner should complete the form and return it to the contractor who will submit this form to the supplier along with Michigan's Sales and Use Tax Certificate of Exemption, form 3372 at the time of purchase. Nothing in this statement should be construed to relieve a contractor from tax liability if it is found that the subject property does not qualify for the exemption.

PROPERTY OWNER STATES that materials will be affixed to and made a structural part of its real property and that the property owner is one of the following entities (Check the box that applies):

Nonprofit Hospital

☐ Check this box only if the property owner meets the definition of hospitals contained in the Sales and Use Tax Acts MCL 205.54w and 205.94s, respectively.

Qualified Nonprofit Housing

☐ Check this box only if the property owner is qualified under section 15a of the state housing development authority act of 1966. (Attach a copy of the Michigan Housing Development Authority ruling.)

Qualified Water Pollution Control Facility

☐ (Attach a copy of the exemption certificate granted by the Michigan State Tax Commission.)

Qualified Air Pollution Control Facility

☐ (Attach a copy of the exemption certificate granted by the Michigan State Tax Commission.)

Qualified Convention Facility

☐ Check this box only if the property owner is qualified under the regional convention facility authority act pursuant to the Michigan Sales and Use Tax Acts MCL 205.54d(m) and MCL 205.94 (z), respectively. This exemption is limited to tangible personal property acquired before January 1, 2014.

Church Sanctuary

☐ Check this box only if the property owner is a religious organization qualified under section 501(c)(3) of the Internal Revenue Code and the material will be affixed to the designated exempt portion of the building defined by law as a sanctuary that is or will upon completion be used predominantly and regularly for religious worship. (Attach verification of 501(c)(3) status from the Internal Revenue Service).

Optional: For a church sanctuary, a percentage can be used to determine the exempt portion of a piece of equipment or an order of materials to be used in taxable and nontaxable areas. The percentage is a fraction, the numerator of which is the square footage of the sanctuary and the denominator is the square footage of the entire building.

Square footage of sanctuary	Square footage of entire building
Percentage of the building that constitutes a sanctuary (rounded to the nearest one-hundredth)	

The undersigned property owner states that the attached documentation (if applicable) and the representations on this form are true and acknowledges that the contractor, the seller, and the State of Michigan may rely upon this form to determine qualifications for tax exemption.

Property Owner Name	Telephone Number
Property Street Address	
City, State, ZIP Code	
Signature	Date Signed